

**Charity Registration No. 1172458**

**Company Registration No. 10622971 (England and Wales)**

**EDGWARE AND HENDON REFORM SYNAGOGUE**

**ANNUAL REPORT AND FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 DECEMBER 2020**

# EDGWARE AND HENDON REFORM SYNAGOGUE

## LEGAL AND ADMINISTRATIVE INFORMATION

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<b>Council</b>	Fiona Aitman Janet Brand - chairman Robert Brand Sharon Garson Jeremy Harrod - joint vice chairman Michael Lerman - joint honorary treasurer (Appointed 11 May 2020) Kevin Maddison - joint honorary treasurer David Mendoza-Wolfson Daniel Mitchell Lorna Perez Eric Sander Joanna Sigalov - joint vice chairman Bradley Trainis Jo Weber Michael Weber - honorary secretary Andrew Woolstone - honorary officier
<b>Rabbis</b>	Rabbi Mark Goldsmith Rabbi Neil Kraft (Deceased 27 March 2020) Rabbi Emily Reitsma - Jurman (Resigned 8 January 2021) Rabbi Debbie Young - Somers (Appointed 23 April 2020)
<b>Community director</b>	Perry Newton
<b>Charity number</b>	1172458
<b>Company number</b>	10622971
<b>Principal address and registered office</b>	Edgware and Hendon Reform Synagogue 118 Stonegrove Edgware HA8 8AB
<b>Auditor</b>	Gerald Edelman 73 Cornhill London EC3V 3QQ
<b>Solicitors</b>	Howard Kennedy LLP No.1 London Bridge London SE1 9BG
<b>Investment advisors</b>	Cazenove Capital 1 London Wall Place London EC2Y 5AU

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# EDGWARE AND HENDON REFORM SYNAGOGUE

## CONTENTS

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	<b>Page</b>
Chairman's statement	1
Council Members' report	2 - 15
Statement of Council members' responsibilities	16
Independent auditor's report	17 - 20
Statement of financial activities	21
Balance sheet	22
Statement of cash flows	23
Notes to the financial statements	24 - 46

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# EDGWARE AND HENDON REFORM SYNAGOGUE

## CHAIRMAN'S STATEMENT

**FOR THE YEAR ENDED 31 DECEMBER 2020**

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The year began with great excitement with the official induction of Rabbi Mark as the Senior Rabbi of EHRS, which was attended by two Mayors, two MP's, one MEP, one Councillor, assorted members of the Rabbonim including Rabbi's Emeritus Smith and Katz, clergy from various neighbours and of course, our members and family and friends of our 'new' Rabbi. It was a proud day in which to show off the best in EHRS. The early months of the year saw the community engaged in many activities, including new initiatives such as our business breakfasts in the City and locally, and at the other end of the scale, our Stay and Play scheme for toddlers.

However, shortly after a really successful gathering to hear the Megillah at Purim, the world changed. Due to the Coronavirus pandemic, the synagogue was forced to close its doors in March. I am proud of the way the synagogue reacted to this previously unknown situation – the administration, activities and services moved swiftly, and relatively seamlessly on-line. A call to volunteers to be part of our Community Circles meant that we reached out to over 1000 homes, regularly checking in to see that everyone was managing in very difficult circumstances.

Sadly, as a large synagogue, we were hit more than some others by the illnesses and the deaths of many members of our community. Of course, I have to pay tribute here to Rabbi Neil Kraft z"l who we lost at the end of March. He was a true friend, teacher, mentor to many in our shul and we will remember his kindness, his wit and the twinkle in his eye, not to mention the ties and his etrog vodka. It was a particularly sad loss as he was just about to retire and enjoy the next stage of his life.

I must also make mention of Howard Moss, our treasurer, who had guided us through some perilous financial times and will be sadly missed for his voice of reason, and his kind and gentle nature, and of Michael Casale, who sat on our Council, and whose interfaith work will be his legacy.

We lost others, too numerous to name here, during the course of 2020. They will always be remembered for all that they gave us – may their lives and memory be as for a blessing, and each family who is bereaved be comforted by the knowledge of the good they did.

In April we welcomed Rabbi Debbie Young-Somers to our rabbinic team. It seems very strange that she has been here since the Spring, and yet her first time leading an in-person service was in September. She has been particularly involved with our young adults during the year, and with Cornerstones, our programme for converts and for those who wish to learn more about their Judaism. Although she still had not met too many members of the community in person by the end of the year, hopefully moving into 2021, we will be able to welcome her and her family properly to EHRS.

During the course of the year, we became an on-line community, apart from short periods in the summer and in November when in person services were allowed, but limited. Surprisingly, in lockdown our activities and services expanded. Apart from our regular classic service there were regular parallel services, family services on Facebook, more informal babyit services, and much more. There were more opportunities to engage with on-line Talks of the Week, Schmooze with the Rabbi's, Talmud classes, Hebrew classes, Young Adult Beer and Shiur, Young Family Tea and Tots, Young Parents Wine and Whine, and much, much more. I am so proud of the way we adapted and reached out to so many people. Many people have engaged in activities they have not tried before. It became so much easier to join in a class or attend a talk from the comfort of your own home on a wet, cold Wednesday, then it would have been in ordinary circumstances, and the variety on offer meant that more of our community attended more things.

As I look forward to 2021, I hope that the deprivations caused by the pandemic will soon be at an end, and we can all meet up to take this amazing community forward together as we grow from strength to strength

**Janet Brand**

Chairman

Dated: 8 June 2021

# **EDGWARE AND HENDON REFORM SYNAGOGUE**

## **COUNCIL MEMBERS' REPORT (INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 DECEMBER 2020**

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The Council present their report and financial statements for the year ended 31 December 2020.

The synagogue commenced operations on 1 November 2017 immediately subsequent to the merger of Edgware and District Reform Synagogue ("EDRS") and Hendon Reform Synagogue ("HRS") into this Charitable Company on 31 October 2017.

The Council take this opportunity to acknowledge all the work, dedication and commitment of, Council members, staff, volunteers and the congregants and look forward to continuing exciting development of Edgware and Hendon Reform Synagogue ('EHRS').

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the synagogue's memorandum and articles of association, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)".

### **Objectives and activities**

EHRS operates from premises in Stonegrove, Edgware which are the premises from which Edgware and District Reform Synagogue formerly operated. The synagogue is a congregation following the Jewish religion with the aims of providing and maintaining a place for the purpose of public worship and advancing religious, educational and charitable activities.

These objectives were met through the actions of the sub-committees, associated groups and organisations, and which were run by a wide range of volunteers as well as employees.

The policies adopted in furtherance of these objects are to conduct a range of religious services and ceremonies, provide a Jewish education both to children and adults, provide nursery school facilities, organise a range of social, educational and cultural events and provide support within the community. There has been no change in the synagogue's objectives during the year.

### **Public benefit and strategy**

The Charities Act 2011 requires all charities to meet the legal requirement that its aims are for the public benefit. The Charity Commission in its charities and public benefit guidance states that there are two key principles to be met in order to show that an organisation's aims are for the public benefit: firstly, there must be an identifiable benefit or benefits and secondly, that the benefit must be to the public or a section of the public. The Council have paid due regard to guidance issued by the Charity Commission in deciding what activities the synagogue should undertake and consider that they have complied with Section 17 of the Charities Act 2011 including the guidance "Public Benefit: Running a Charity(PB2)".

The synagogue's aims are described above under "objectives". The benefits of such aims were derived by the members and the public, attending services and activities provided by the charity. As a charity the synagogue's strategy is to continue to provide a religious environment and purpose for its congregants in safe and financially secure manner. The income of the charity together with the support of the volunteers was directed to fulfil these objective and activities during the period under review.

### **Grant making policy**

The synagogue pursued its charitable giving through a number of programmes but mainly through the High Holy Day appeal. With the exception of minor disbursements in the case of need, our policy was to make grants only out of donations received and only to registered charities, both Jewish and non-Jewish, whether in the UK or overseas.

### **Use of volunteers**

EHRS was grateful for the unstinting efforts of its volunteers who were Involved in service provision and fund-raising throughout the period. It is not possible and practical to estimate the monetary value of the services provided by the volunteers during the year.

# EDGWARE AND HENDON REFORM SYNAGOGUE

## COUNCIL MEMBERS' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2020

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### Achievements and performance

A few years ago we decided to upgrade our telephone system and our IT systems to fit in with what is called a Disaster Recovery or Business Continuity Plan. This is to put systems in place to enable a business or organisation to continue its operation if something happens such that they can't continue at their premises. This is rather like an insurance policy on which you hope you will never have to claim. Then it came to March 2020, when, in effect, we were all told to go home! So how could we ensure that we could still continue to support and communicate with our members well as continue to operate many of the activities that still needed to function. It was the day that we had to call upon that insurance policy.

From that day, you might have still phoned or emailed the synagogue. The staff still answered you. Our forward planning, those years ago, allowed us to continue.

Also, a way back we started to operate a "livestreaming" of our synagogue services. It was new technology then and only used by a few to view if they were housebound or family further away who couldn't attend a lifestyle event. It became another solution to a crisis. We have had generally a hundred or two hundred plus "screens" watching the services. That could be 200-400 people. We learnt more about the technology and were able to having people participating from home – which we will continue hopefully in the future. During the High Holydays we had three parallel live streamed services accommodating a classic service as well as children, families and discussion groups.

Of course, many if not most activities paused and some went online. You will read more about those in the individual department's reports.

Unfortunately, even many happy occasions and their celebration had to be postponed. This include the weddings that were planned during that period.

During 2020, the use of our premises by external organisations for meetings, training and other activities was starting to climb. Of course, this too had to pause. We expect it to pick up again in 2021.

Many other activities have changed shape. We are now trying to do much more electronically. The EHRS postage bill has increased over the past few years. So we are now trying to do much more via email and via the new website. The EHRS website underwent a major revamp and restructure to ensure that we can communicate better and in a more timely fashion. Please do make sure that we have your email addresses and not only for the "senior" members of the family but also the youngsters as well so that they get their own value out of being members. The youth centre had many activities online – read more about that separately also – so they would like to keep their younger members in contact.

Towards the end of 2020 our membership database also went through a major revamp and upgrade. It is now called "DOROT" as in "generations". This follows the theme of the Hebrew name of EHRS being "LeDor VaDor" as in "from generation to generation". To better support our members, we are asking you let us know who else you are related to or, for those hopefully rare emergencies, your next of kin. We are starting to send your yahrzeit reminders by email as well as membership and subscription information. As part of the improvement to our systems we have been preparing to change from using Standing Orders for the payment of membership subscriptions to Direct Debit. This will improve the management of synagogue funds and will help those members who forget to renew their Standing Orders. This upgrade should be complete by the end of 2021.

It has been a trying year and under these conditions all the staff have worked hard from where-ever they are! Many of them beyond their normal hours as well as evenings and weekends. Many thanks to them all.

# EDGWARE AND HENDON REFORM SYNAGOGUE

## COUNCIL MEMBERS' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2020

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**Premises hire:** January 2020 started out very promising with the number of external bookings increasing year on year. Several non-Jewish and commercial organisations continue to use our facilities and a good relationship has been built. On 24 March everything changed with all external groups cancelling their bookings for the foreseeable future, due to the Covid-19 pandemic. As summer approached restrictions were lifted, this enabled groups such as Shaolin Kickboxing and Citrus Training to resume their use of the site once a full Risk Assessment had been done. Looking forward to 2021 external companies have rebooked the site along with tentative functions bookings for later in 2021. All weddings with the exception of one booked under the Auspices of EHRS were also cancelled due to the pandemic, all being well they are scheduled to take place from May 2021. Many thanks to Joao Nena and his caretaking team for their support of this import income generation activity.

### **Rabbinical**

As the year began we were a team of three Rabbis benefiting from the experience of Rabbi Neil Kraft z”l as he completed his final months before his retirement. Rabbi Emily Reitsma-Jurman was continuing her growth as a generalist Rabbi to the Synagogue as well as her special talent of relating to the young people in the community. We were looking forward with Rabbi Kraft to his joining our Emeritus Rabbis Danny Smith and Steven Katz and to Neil’s long and happy retirement.

As Rabbis together we were succeeding well in engaging our young families with nearly 120 attending our pre Purim event. Our classes and shiurim were getting strong attendances of engaged members and our parallel services for adults and children (such as our Explanatory Service series and Rock and Ruach) were reaching parts of the congregation beyond our regular Classic Shabbat Morning Service in the Beit Tefillah. We were active innovators involved in the whole community of all ages. Our Purim event in early March showed the Synagogue coming together across the generations both to enjoy the circus activities and for a lovely Megillah reading. We had succeeded in attracting and appointing Rabbi Debbie Young-Somers to complete our team following Rabbi Kraft’s retirement.

Then Covid-19 forced us to rethink everything. Very early on our whole community was struck by the tragedy of Rabbi Kraft’s untimely death and by the loss of so many beloved members of our community. These tragedies took place together with the need for our Rabbinic team to take as much of their work on-line as possible, whilst also conducting up to five funerals per week, together with doing our best to give the support that every bereaved family should expect, especially during the time when they were not permitted to attend funerals in person.

To this end Rabbi Emily and I each hosted a Friday night and Shabbat morning service from home – one an online approximation of the regular services at the Synagogue, working with Ann Sadan and our Cantors to make music of quality, and the other an innovative informal ‘Friday Night Lights’ and ‘Shabbat Ba-Bayit Service’ aiming to bring an intimacy to community life pushed apart by Covid-19. We worked with B’nei Mitzvah families to help them to transfer their child’s Bar or Bat Mitzvah to home. We created opportunities for our community to meet online – our on-line talks of the week, our voices across continents, linking with other communities worldwide, the weekly Kuddle-Up.

Shabbat, the Zoom Kiddush with breakout rooms as we learned to work the technology better. Behind all of this was our intention as a Rabbinic team that we would ensure that being a member of EHRS meant that you could experience Jewish community in many different, satisfying and heart-warming ways throughout this pandemic.

In April, just after we had run Pesach and the Communal Seder online, learning with Ann and with Perry’s technical help how to make a festival work in these circumstances, Rabbi Debbie Young-Somers joined our team.

Rabbi Debbie’s partnership in our team quickly made a difference as she experienced a carefully thought through induction process to enable her to get to know the Synagogue’s leader and staff team. She has done an extraordinary job of becoming our Rabbi whilst being unable to meet the vast majority of our congregation face to face.

# EDGWARE AND HENDON REFORM SYNAGOGUE

## COUNCIL MEMBERS' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2020

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When Rabbi Emily made her decision to join West London Synagogue we had established a very well-functioning Rabbinic team and we will of course miss her presence and skills within it. We work together on many projects, such as our worship services, supporting our EHRS Community Care team and the EHRS Education and Youth team. We work with Val and Marris to be rapidly responsive to pastoral needs and to support our members long term. We work with Marian and Murray to co-create education and youth programmes, notably the complete revamping of the Bar and Bat Mitzvah curriculum, delivered online successfully. We work with Millisa to ensure that there is, wherever possible, a strong presence of EHRS Rabbis for our youngest members and their parents.

The High Holy Days presented an extraordinary opportunity to see what we could achieve as a Rabbinic team together with our excellent lay leaders and High Holy Days Co-Ordinator Michael Weber. As we came to the end of Simchat Torah we were able to know that we had done all that we could to reach out to our community in extraordinary times, from creating thoughtful services, classes and discussions, to building a beautiful Sukkah as a community achievement, to ensuring that all of our community knew what was on offer through the mailed booklet, which we repeated to make for a successful Chanukkah and will repeat again for Pesach 2021.

We are currently supported by Rabbi Roberta Harris-Eckstein as our interim Rabbi who helps us to ensure that we are properly available pastorally to our community as a team. We very much appreciate her contribution.

We thank June Lewis, our P.A., who aids us in so many ways every day. She has been our caring, indefatigable supporter all year, dealing with so many bereavements with deep and extraordinary empathy. We thank Perry, who has done so much to enable our work and dealt with good humour with our needs for the impossible to be achieved so that a service can be led, a class given, a database improved or an event take place in a technical environment that was completely unknown a year ago. We thoroughly enjoy working with the hundreds of lay volunteers who make EHRS what it is, whose enthusiasm and willingness to help is critical to our aiming to be a kehillah kedoshah, from Janet Brand, our wise and hardworking Chair, to the wonderful people who came forward to be Community Circle leaders and keep our community connected.

We look forward to making an ever closer connection to the Admin Team of EHRS in the coming year so that together we help our Synagogue to relate kindly and deeply with our members and potential members in all circumstances. We know that with Martine's support this will be very much achievable.

We will continue to be creative and to make the most of whatever situation is thrown at us by the state of the country to make Jewish life through community a support and joy to anyone who is willing to put time into it. As well as being EHRS's Rabbis we also take leading roles among the Assembly of Reform Rabbis and Cantors UK, writing and broadcasting, teaching at Leo Baeck College and each of us leading aspects of Reform Judaism's work.

### Services

The Services Committee is responsible for the planning and operation of all Synagogue services in conjunction with the Rabbis, Wardens and Council. The Committee meets quarterly and receives reports from the Senior Rabbi and the Senior Warden on recent services and updates on forthcoming services. Although the Education Committee manages Children's and Youth Services, the Committee has considerable input into the timing and format of these services. During the year we held approximately 300 services. This figure includes our regular Shabbat services, Sunday morning Shacharit services and special one-off services, a variety of children's and family services, as well as High Holyday and Festival services. Most weeks the Rabbis hold an alternative service, including explanatory and contemplative services and also services that explore the music and liturgy of Shabbat. This year was additionally challenging as the Synagogue sought to cope with the Covid-19 lockdowns. All services were taken online and broadcast via a livestream feed, over Zoom and on Facebook with only very limited in person attendance possible for a short period of time between lockdowns. We have continued to assist the Rabbis in leading Shiva prayers for mourners in these difficult times. High Holydays remain the hardest services to run logistically. A full programme of traditional, alternative and innovative services was offered online. The Services Committee expresses its thanks to all those who assisted in maintaining the spirituality and organisation of our services.



# EDGWARE AND HENDON REFORM SYNAGOGUE

## COUNCIL MEMBERS' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2020

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The support of the Rabbis and the Choir in adapting to the technology, and their innovative approach to services being broadcast online, was crucial to ensuring that the Community was able to participate in all our services when unable to attend in person. The Services Committee particularly wishes to thank the Community Director and the Technical Team for their speedy and invaluable assistance in setting up and maintaining the broadcasting systems that enabled us to broadcast high quality services to the Community. When planning our Services, the Committee have considered the Charity Commission's guidance on Public Benefit and, in particular, the specific guidance on charities for the advancement of religion. EHRS is committed to enabling as many people as possible to pray in our Synagogue and we welcome new members as well as visitors, including those of different faiths. Our broadcast services enabled us to reach a wide audience both within the UK and worldwide. Our Committee believes that thereby we maintain our Public Benefit commitment.

### Security

The Security Committee advises Council and the community on security matters, develops robust security procedures (appropriate to the situation at any given time) and runs the security for Shabbat mornings, Orot classes and the High Holydays. The evolving threat means the Committee is constantly assessing and reviewing what is required. 2020 was, as we know, a year like no other. From late March the rotas for the security committee for Shabbat mornings and Orot were cancelled as the building closed for lockdown. During the quieter times, the main activity was the upgrading of the guardhouse as the old 'shed' was replaced with a new cabin. This work was completed in July.

### Education

**Nagila:** Nagila used the academic year to explore the cycle of Jewish festivals and also enjoyed learning about different cultures. This has involved increasing support and regular involvement from all members of the Rabbinical Team. For the first half of the summer term although we were under lockdown, we continued to support our families with a weekly activity email with suggestions for each day of the week. The three-week summer scheme was successful and attracted new families. In November we participated in the global event - Mitzvah Day, with parents and children working together to support a number of charities, including The Together Plan, Homeless Action in Barnet and Camp Simcha. Both Nagila and its associated holiday scheme are open to members and non-members alike and provide a warm introduction for many young families to EHRS.

**Orot:** The year started off with normal in person activities with a highlight being the Purim festivities on the themes of the circus in early March. No one could expect what was to happen in March with a total lockdown. Orot teaching staff instantly rose to the challenge of on-line teaching which continued through the rest of 2020. We had very good take up and engagement and parents expressed their gratitude for our efforts to keep their children engaged in their community and learning throughout these challenging times. We adapted the teaching times for on-line learning but apart from that continued our schedule pretty much as normal.

**Bar/Bat Mitzvah programme:** We introduced our new Bar/Bat Mitzvah programme in September which now takes place on Friday evening from 17:15-18:15 on Zoom. Again, we have had very good engagement and the quality of the programme written and taught largely by our rabbis is high quality. As with all our learning through 2020 our 1:1 tutoring continued online and is so successful that potentially it will stay on-line as it offers more flexibility for both the students and tutors.

**All things Jewish (ATJ):** as with our programmes for children and teens, ATJ took all its programmes and events on-line when lock down happened in March. We didn't cancel any events and in fact increased our offerings with very good attendance figures for many of them, probably better than if we had been in the shul. We were more accessible to people who may have struggled to get to EHRS. One outstanding event was a zoom interview with Heather Morris, the author of the Tattooist of Auschwitz which saw us reach our total capacity for participants. Heather did the interview from Australia at 5am in the morning. One positive to come out of having to be online is that we have been able to link up with people from all around the world, to offer a rich and varied programme and events which would not have been possible to do that in person.

# EDGWARE AND HENDON REFORM SYNAGOGUE

## COUNCIL MEMBERS' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2020

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### Youth Department

2020 was a challenging year for the youth centre but we were able to adapt and still provide as much contact with our young people as possible. This was done with a combination of face to face events (when allowed) and online activities. In February we ran our first ever Winter Warmer Scheme which ran for 4 days over the half term. This Scheme was held onsite. We employed Murray Brown as our youth worker in March. Throughout the lockdown period (March - July) we ran Youth Media Moments. These were a wide range of online activities for 5-11 year olds including quizzes, arts and crafts, discussions and games. Youth Media Moments ran during term time after the school day. In place of our Pesach Play Scheme, which usually takes place in April, we ran online activities throughout the afternoons during the holidays.

In August we were able to put on a hybrid Summer Scheme which was a combination of face to face, socially distant days and online activities. Our first ever Awesome Autumn Scheme was able to take place onsite during the October half term. This was an extremely popular and positive experience for all involved. Due to the commencing lockdown we moved our Funukah Scheme (December) to online activities with the help of our team of leaders.

Despite the restrictions we were able to complete the leadership training of 11 new leaders. Their sessions moved to Zoom and they completed an assessment in June. There are a further 15 young people in the middle of the course who will graduate in June 2021.

### Within EHRS

**New Options:** New Options caters for the retired and semi-retired (60 plus). Because of the coronavirus pandemic, we were unable to continue with the extremely popular Wednesday Bridge afternoons, which were attended by over 80 people each week. We hope to re-start again later in the summer. During the 'lockdown', we continued, through using Zoom, with the monthly light-hearted topical discussions, 'Schmoozing with the Rabbis'. All our Rabbis contributed, each in their own individual style, to make it lively and popular.

**Kiddushim:** The year started off with a major event when we had the civic induction for Rabbi Mark attended by 350 people. We used the occasion to once again serve hot latkes and spring rolls which went down very well. We had a few B'nei Mitzvah's to celebrate from January to early March and had our final kiddush celebration on 14 March 14 and was the last service we held with a kiddush in 2020. We look forward to being able to providing kiddush after the service and once again playing a part in families celebrations.

**Young adults:** It has been a huge pleasure to begin to re-establish a young adults programme over the last year. I hope that when we are able to be together again, the online offerings of 2020 combined with the work Rabbi Emily and others had established prior to this, will form a good starting point for more! We have successfully established a monthly 'Beer and Shiur' programme where a core group of our young adults come together to learn. We have around 7 regular attendees and are slowly growing. We plan to move this to a pub when able to! We also began a monthly young adults Cookalong. These were a lot of fun however we received so much interest in them from other members of the community that we decided to open them up more broadly. These remain an open friendly place where members across the community cook together. As Zoom fatigue grows we are cautious of over programming however when there is a return to in person opportunities we know there is interest in Young Adult opportunities to travel and celebrate festivals together, and we are hopefully that EHRS will become a place Young Adults come to do just this. Rabbi Debbie Young-Somers.

### Community care

Community Care and Wellbeing (previously Welfare), continues to offer members support, advice and advocacy through difficult times in their lives. We offer practical and emotional support often when people are at their most vulnerable. We have developed strong community networks that allow us to work in partnership with external organisations.

There were 86 member deaths in the community during 2020 and an additional 28 members were affected by the deaths of non-member relatives. Surviving relatives have been offered telephone support during the pandemic, which was initially difficult due to the high number of deaths at the beginning but as they reduced, support became more manageable. Two new bereavement volunteers received basic zoom training in the Autumn and a bereavement co-coordinator was recruited.

# EDGWARE AND HENDON REFORM SYNAGOGUE

## COUNCIL MEMBERS' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2020

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Community circles were set up during the pandemic. These have provided invaluable support to members, for many reducing their sense of isolation during this difficult time. We encourage friendships to help reduce loneliness and promote active inclusion in our community through the monthly lunch club that was continuing to grow in popularity until the first lockdown. Since lockdown lunch club volunteers have been in contact with regular attendees by phone and many received honey cakes at Rosh Hashanah.

The EHRS Memory Way Café provides a regular social gathering for people living with dementia and their family carers but had to close 'inhouse' in March 2020 due to the pandemic. It restarted in July 2020 on zoom and runs on a fortnightly basis, providing essential support to carers. It is popular with both members and non-members.

We have 395 members over the age of 85 and Telenet calls continue to be made by volunteers who provide invaluable feedback on each call. Telenet is a vital outreach initiative that has allowed EHRS to get to know its membership and their needs. Any concerns raised by volunteers are followed up by Community Care staff.

Befrienders have been unable to visit the more isolated members since March 2020 but have been making regular telephone calls.

### **Associated groups**

**Yoga:** The yoga class meets every Tuesday during term time 10:00-11:30 run by Ros Anderson, with an average of 15 women attending each week (although men are also welcome) paying £5 per session. Each person brings their own mat and wears any loose and comfortable clothing. The class provides public benefit by being open to anybody and helps all ages to improve fitness. We exercise our bodies and relax our minds, and is enjoyed by all. We were able to provide 2 months of classes before we were put into lockdown.

**Day centre:** The day centre under the auspices of Jewish Care runs 43 weeks of the year on the site of EHRS. Together we try to combat isolation in older adults, whilst promoting independence. We offer a high quality, social and activity-based club over four days per week. Transport is provided where possible, by 2 care buses.

In these extraordinary times, our staff, volunteers, supporters and community responded in the most extraordinary way. In early March 2020, Jewish Care like the rest of the world were deeply impacted by Covid-19, and shut down the EHRS site. The day centre closed in March 2021.

**JACS:** Because of COVID-19, only 10 meetings were held until 12 March before the lockdown. There were 4 music meetings, 4 talks and 1 current affairs and 1 AGM. Besides the music events which members particularly enjoy, the talks were educational and informative to assist the attendees where they could benefit. The talks were very well received IN Black history, The history of Nightingale house and its activities, The changing face of Israel and Current affairs interspersed with comic poetry readings. Attendances varied 16 to 45 people.

### **Membership**

The function of the membership committee is to actively encourage new members whilst also looking after our existing membership.

The main initiative in the past year has been continuing the listening campaign for new members and the joining process:

1. Final meetings with the committee were carried out to review the research and learning and make recommendations which were presented at the AGM
2. The recommendations were documented and implemented with the office staff and Rabbis
3. Meetings/calls with new members have been taking place
4. A buddy team is being established

# EDGWARE AND HENDON REFORM SYNAGOGUE

## COUNCIL MEMBERS' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2020

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**Tzedakah Group:** During the course of each year the synagogue receives many requests for donations for various causes. We tend to keep these until the High Holy Days and then ask the various charities to make an application to us, preferably with a project. This year 22 application forms were sent out, but only 12 applications were made for the group to consider. This could be because applications were at a time when everyone was pre-occupied with the coronavirus and charities were concerned with other things.

The charities were divided into 3 categories: - Tikkun Atzmi: the repair and improvement of ourselves and our own community, Tikkun Ami: support of Jews both in the UK and abroad, and Tikkun Olam: helping to repair the wider community.

The Appeal in 2020 raised just over £32,000 split between 8 charities including our own Community Needs Fund. The other charities were The Alan Senitt Memorial Trust youth leadership project, Chai Cancer Care In-school Project, Moishe House, an organisation aimed at young adults living together forming communal attachments to make Jewish Life meaningful in a relevant way, The Malki Foundation's new Equipment Lending Unit at the Alyn Hospital in Jerusalem, Jewish Bereavement Counselling Service's training for on-line counselling, Hope Not Hate, an interfaith project twinning EHRS with a local Chinese Community, and Save A Child's Heart, an Israeli Non-Profit Organisation that brings to Israel children born with heart disease from developing countries for surgery. All of the charities are truly grateful for the support of the community, particularly during the pandemic when support is needed more than ever.

### **Beyond EHRS**

**Cultural and heritage group:** On 25 February, our member Laurie Marks, gave a community briefing on the Israeli election. This was well attended and received. Thereafter, our attempts to bring Jews of different cultures and heritages together was totally compromised by Covid-19 as event after event had to be withdrawn. This included planned celebrations for Israel's Independence Day, which were superseded by joining the Reform Movement's own online programme. The year finished with a wonderful Chanukah week which involved communities from around the world and activities for each age group and interest. We are looking for new members to join the committee in the hope of putting on new events in 2021.

**Interfaith:** At the start of 2020 members of the EHRS team met with our local community centre OneStonegrove (which includes St Peters Church) to talk about how we might be able to work together where there is a need for community volunteering and to help our young people to get to know each other. This effort turned during the beginning of the pandemic to members of EHRS helping with OneStonegrove's foodbank and food deliveries to vulnerable local people. We look forward to doing more together in coming years.

As the pandemic began to take its toll the Stanmore Islamic Centre on Wood Lane offered us the opportunity to join them in the provision of inexpensive breathing equipment as the crisis with ventilator provision began to build up. Though we did not become part of this scheme it was very good to offer each other moral support based on the relationships that have been built over the years by Mike Casale z"l, whose loss as leader of interfaith work at EHRS is sorely missed.

Rabbi Debbie taught 'World Religions – Encounter and Dialogue' for student Rabbis at Leo Baeck College and helps with the interfaith element of clergy training for Christian ministers in a number of seminaries. In November 2020 we worked with our local churches to create the online Edgware Remembrance Day Service, which was broadcast from EHRS with nearly 200 participants. Rabbi Mark produced videos on the Jewish festivals for local mainstream primary schools to use and is one of the Jewish representatives on the Barnet Borough Standing Committee on Religious Education. We look forward to being together with our friends of all faiths in 2021.

**Social action group:** In 2020, volunteers from the EHRS community hosted a rolling night shelter in partnership with Together in Barnet (TiB) for homeless guests with low support needs. Fourteen volunteers hosted one overnight session 16/03/20 when we gave 15 guests a hot meal, a safe place to sleep, company and breakfast in the morning. Following government advice regarding the coronavirus pandemic, EHRS Council closed the synagogue premises. EHRS volunteers continued to provide food and support at another venue for a week while our guests were found temporary accommodation. After the government implemented its Everyone In policy, EHRS volunteers took donations of non-perishable food to the food hub at Homeless Action Barnet (HAB). Our volunteer drivers also collected care packages from HAB and delivered them to people in temporary accommodation every week for the rest of the year.

# EDGWARE AND HENDON REFORM SYNAGOGUE

## COUNCIL MEMBERS' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2020

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We are incredibly grateful to EHRS Council for their donation in November 2020 of £200 which was the sum requested from every community involved in supporting TIB to go directly to landlords and will enable those homeless who are eligible for government assistance to secure tenancies for 6-12 months.

The EHRS community provided mentors to 6th formers at The London Academy in Edgware working with Career Ready a social mobility charity that prepares A level students for the world of work. EHRS sent 2 volunteers to The Separated Child Foundation to compile Arrival Packs and Sleep Packs for unaccompanied child refugees. The EHRS community collected donations and sent £301 to World Jewish Relief.

### **Jewish affiliated organisations**

**AJEX:** The Edgware and District AJEX branch has just over 100 members actively paying their annual subscriptions. The branch has an executive of about 8 members who take an active part in the running of the branch, with particular emphasis on welfare. This year the branch helped a member who is visually impaired and through their limited provided that person with a “talking” clock which has been a great aid given that person’s limited capacity. The branch’s main event of the year is Remembrance Sunday. This year, they laid a wreath on behalf of AJEX at the local War Memorial, which was videoed and it was put into a larger AJEX tapestry that was shown on Remembrance Sunday.

**Joint Jewish Burial Society:** In 2020 JJBS arranged 370 funerals/cremations, more than in any previous year. Stone settings had to be delayed in the year and whilst re-arranged dates were offered to families, often relayed on Zoom, some families had postponed the stone setting for some time to enable a greater number of family members and friends to attend. As the year progressed, even those decisions have had to be revisited. There has been a rise in the number of burials at the Woodland Cemetery with some 70 funerals by the end of the year. The Woodland has increasingly been chosen as the place of burial by both members and non-members. Funerals continue at the Western Cemetery, Edgwarebury Cemetery and Southgate Cemetery. The Woodland Hall has now been completed and its cost was just over budget at £1.89 million as opposed to £1.75 million. The additional cost arose by reason of delays caused by the pandemic and by bad weather. The Hall is used as a gathering and prayer hall and can be hired for family gatherings after a funeral. The offices of JJBS are now based at the Hall. The columbarium extension at the Woodland has been landscaped and the remainder of the proposed landscaping will begin in Spring 2021.

**Movement for Reform Judaism:** In 2020, with a reduced workforce and restricted income due to the pandemic, MRJ went through significant change. The year saw the departure of Rabbi Laura, and the arrival of a new board, giving the organisation the opportunity to review how they interact with their Synagogues and build a family of communities — building a Reform Jewish Home for the generations to come. The organisation has seen a significant decline in younger age groups, and it set a priority over the next period to understand the reasons and work to arrest this decline. MRJ set up a working group jointly with Liberal Judaism doing difficult but valuable work in looking at the future of Rabbinic training in the UK and seeking to develop a blueprint for the future. The organisation is also looking for a Safeguarding and Fundraising trustee to support them.

**Board of Deputies:** The Board of Deputies moved many activities online for the majority of 2020, including Divisional meetings, plenaries and other events. The organisation also launched a series of podcasts with politicians, finding new ways to engage its members and the community-at-large. The Board has, on behalf of the community, led parliamentary engagement, including through the All Party Parliamentary Group (APPG) on British Jews, holding regular meetings and events, and providing briefings. One prominent example of success in 2020 for the Board was its work with the Government, Opposition and Muslim community to create an amendment, to allow the religious practices of those who have died from Covid-19 to be respected. Their advocacy ensured a clause for forced cremation of the deceased to be removed.

# EDGWARE AND HENDON REFORM SYNAGOGUE

## COUNCIL MEMBERS' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2020

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### Financial review

The net income for the year amounted to £155,065 (2019: £470,453). These amounts include a net gain on investments for the year amounting to £108,882 (2019: £447,990) and a utilisation of the provision for care costs amounting to £24,952 (2019: £37,822) as well as a write back of the provision amounting to £nil (2019: £117,226) following the death of the beneficiary in July 2020.

Total income received was £1,862,323 (2019: £1,842,524). Income from donations and legacies amounted to £1,395,482 (2019: £1,284,127), an increase of 8%.

Total expenditure amounted to £1,816,140 (2019: £1,820,061). Please see notes 8 and 9 for a detailed breakdown of expenditure.

Since the onset of the pandemic in March 2020 the markets have been extremely volatile. For the period from 1 January 2020 to 30 June 2020 there were net losses on our investments amounting to £269,000. However, our investments have outperformed the market as our investment in the Cazenove fund has held up well in these turbulent times.

The deficit on general unrestricted funds before net gains on investments and the write back of the provision for the year amounted to £198,033 (2019: £324,753). The Council continue to implement plans to maximise incoming resources and review the level of costs. It is anticipated that the income from subscriptions for 2021 will be at a similar level as that of 2020 despite the financial pressures that the pandemic has had on many of our congregants.

The details are set out on the Statement of financial activities on page 21.

At the balance sheet date net assets amounted to £13,467,288 (2019: £13,312,223).

### Reserves policy

It is the policy of the synagogue to maintain its unrestricted funds at an adequate level to enable the synagogue to undertake its charitable objectives. Free reserves at 31 December 2020 were £472,569 (2019: £482,845) as calculated after the exclusion of fixed assets. This is approximately equivalent to three months expenditure.

The designated funds are those which have been set aside by the Council for specific projects (for example major building works). At the balance sheet date the designated fund balance amounted to £5,183,254 (2019: £5,059,234) (see note 27).

The restricted funds are those donated to the synagogue for specific purposes solely under the direction of the donors. At the balance sheet date the restricted fund balance amounted to £243,583 (2019: £234,351). (see note 26)

# EDGWARE AND HENDON REFORM SYNAGOGUE

## COUNCIL MEMBERS' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2020

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### Investment policy

The investment committee which is appointed by Council comprises the two joint treasurers and two congregants, Peter Weber and Paul Fellerman meet with the investment managers at least twice a year and report to Council.

The investment committee have appointed Cazenove Capital and Brown Shipley as investment advisors who manage Investments on a discretionary basis. The Council have set a target, in the long term, to produce a total return of 4% per annum. This target was exceeded in the year under review. Total return is the return that includes both Income from the investments and capital growth. Returns on investments managed by Brown Shipley were used to finance the care commitment of the synagogue until the commitment ceased in July 2020. The returns on the Cazenove investment are credited to the special project fund.

Due to Brexit, coronavirus and many other international factors the market has been particularly volatile although the markets have recovered primarily to the support provided by governments to the economies. Investment income for the year amounted to £205,272. Realised and unrealised gains in the year amounted to £108,882 and the value of investments held at the balance sheet date amounted to £5,536,174.

In November 2020, due to Brown Shipley's oncoming increase in their management fees of 50%, the investment committee recommended to Council (and agreed) that the Brown Shipley portfolio is liquidated and the entire proceeds invested in Cazenove's Responsible Multi-Asset Fund ('RMAF'). The responsible investment policy applies investment restrictions on companies involved in military products and services, nonmilitary firearms, pornography, tobacco, gambling, alcoholic drinks, high interest rate lending, human embryonic cloning, tar sands and thermal coal whilst producing a similar level of return as Multi-Asset Fund which represent the remainder of our investments.

After the year end the investment committee instructed Cazenove to switch all our investments over an 18-month period to the RMAF as investments within this fund are more in tune with EHRS's ethos.

Since the start of January 2020, the outbreak of coronavirus, which is a rapidly evolving situation, has adversely impacted global commercial activities. The rapid development and fluidity of this situation precludes any prediction as its ultimate impact, which may have a continued adverse impact on economic and market conditions and trigger a period of global economic slowdown.

The Council does not believe there is any financial impact on the financial statements as at 31 December 2020 as a result of this event. The valuation of the financial assets, including the investments, cash awaiting investment, and financial liabilities as at 31 December 2020 as disclosed in the financial statements reflects the economic conditions in existence at that date.

The investment committee together with the investment advisors are monitoring developments relating to coronavirus on a weekly basis and the Council is coordinating its operational response based on existing business continuity plans and on guidance from global health organisations, relevant governments, and general pandemic response best practices.

# EDGWARE AND HENDON REFORM SYNAGOGUE

## COUNCIL MEMBERS' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2020

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### Risk management

The Council has assessed the major risks to which the synagogue is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks. The Council are responsible for overseeing the risks associated with the synagogue. Risks are identified by the Council on a regular basis by examining the major strategic, financial, security and operational risks which the synagogue face. Systems have been established to enable regular reports to be produced so that the necessary steps could be taken to lessen the risks. It was recognised that systems can only provide reasonable but not absolute assurance that major risks have been adequately managed. Appropriate Disclosure and Barring Service (DBS) checks are made on all those who work with children or other vulnerable groups. Internal control risks are minimised by procedures for authorisation of transactions. Investment risk is managed via the appointment of investment managers who report to the Investment Committee.

There had been no incidents reported to the Charity Commission.

The major risks and uncertainties that faced the synagogue are that we fail to:

- maintain the current level of membership;
- successfully grow fundraising activities; and
- successfully increase the number of young family members.

### Plans for the future

Looking forward into 2021, as Jewish Care will cease its use of the ground floor community centre as at 31 March after several years in residence, whilst we are sorry to see them go, plans are underway to refurbish the area to give the Nagila nursery and the childminding group, Bookies Babes, the opportunity to expand, thereby bringing more young families onto the site, and hopefully, to attract new members. New members of staff have been employed to engage our young people, and especially our young adults and young families. Further into 2021 we will welcome a third rabbi to our team, Rabbi Mati Kirschenbaum, and wish him every success with EHRS.

### Fund-raising standards information

The synagogue does not carry out significant fundraising activities.

### Structure, governance and management

#### Governing documents

The synagogue is constituted as a company limited by guarantee under registration number 10622971 and is registered by the Charity Commission under registration number 1172458. It is governed by its Memorandum and Articles of Association dated 6 April 2017 and its Bye Laws. Please refer to pages 1 and 2 for further legal and professional information

The Council, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Fiona Aitman

Janet Brand - chairman

Robert Brand

Sharon Garson

Jeremy Harrod - joint vice chairman

Samuel Koch

(Resigned 12 November 2020)

Michael Lerman - joint honorary treasurer

(Appointed 11 May 2020)

Kevin Maddison - joint honorary treasurer

David Mendoza-Wolfson

Daniel Mitchell

Lorna Perez

Eric Sander

Joanna Sigalov - joint vice chairman

Laurence Stein

(Resigned 12 November 2020)



# EDGWARE AND HENDON REFORM SYNAGOGUE

## COUNCIL MEMBERS' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2020

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Amy Taub	(Resigned 12 November 2020)
Bradley Trainis	
Jo Weber	
Michael Weber - honorary secretary	
Andrew Woolstone - honorary officer	
Sandy Young - honorary officer	(Resigned 12 November 2020)
Audrey Zarach	(Resigned 18 May 2021)
Howard Moss - joint honorary treasurer	(Deceased 12 April 2020)

None of the Council has any beneficial interest in the company. All of the Council are members of the company and guarantee to contribute £1 in the event of a winding up.

Council members are covered by indemnity insurance. The annual premium is £407 (2019: £407).

### Organisational structure

The synagogue is organised so that the Council meet regularly to manage its affairs. The maximum number of Council members is 26. Honorary officers consist of a chairman, two vice chairman, two honorary treasurers, an honorary secretary and 2 other council members without portfolio.

Trustees shall serve for a period of one year and may stand for re-election each year for a maximum of six years, except for the Chairman who cannot stand for the same position for more than three years. The Board of Trustees can co-opt a congregant to fill a casual vacancy and who must retire at the next annual general meeting.

The synagogue employs administrative staff under the day to day management of Perry Newton (Community Director), who is responsible for the day-to-day management of the building, co-ordination of activities between various groups and who is available to respond to queries, which are often of a sensitive nature, including membership, finance, life events and bereavements.

Honorary officers annually review salaries of all employees including the community director with reference to their duties and responsibilities having regard to the resources of the synagogue and employment legislation.

All significant operational decisions are made by Council, taking appropriate external advice where necessary. The governing documents also required some certain key decisions to be approved by the congregants in open meeting. The synagogue is a constituent member of Reform Judaism (previously Movement of Reform Judaism).

### Induction of new Council members

New Council members are nominated by the congregants and elected at a General Meeting. New trustees are provided with the Trustee Handbook which provides details of trustees' responsibilities and full details of the EHRS's organisational structure. They are also provided with the details of any specific responsibilities that they have agreed to. All new Trustees are also appraised of new developments in charity law and practice.

At their first Council meeting the chairman introduces the new Council members and spends the first session of the meeting outlining the processes that the Council and its subcommittees have. The new Council members also have a meeting with Perry Newton, the Community Director, who briefs each new Council member on the daily running of the synagogue.

# **EDGWARE AND HENDON REFORM SYNAGOGUE**

## **COUNCIL MEMBERS' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2020**

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### **Safeguarding**

EHRS believes that it is always unacceptable for a child, young person or vulnerable adult to experience abuse of any kind and recognises its responsibility to safeguard and promote the welfare of all through a commitment to practice which protects them.

Every member of staff and volunteer working for EHRS has a responsibility to safeguard everyone. Key members of staff take a lead in this area. We all have a duty to report concerns wherever they arise for instance through our work in support of families, at fundraising events, with regard to the behaviour or practice of staff, volunteers, other organisations or individuals.

### **Auditor**

In accordance with the company's articles, a resolution proposing that Gerald Edelman be reappointed as auditor of the company will be put at a General Meeting.

### **Disclosure of information to auditor**

Each of the Council has confirmed that there is no information of which they are aware which is relevant to the audit, but of which the auditor is unaware. They have further confirmed that they have taken appropriate steps to identify such relevant information and to establish that the auditor is aware of such information.

The Council members' report was approved by the Board of Council.

**Michael Lerman - joint honorary treasurer**

Council member

Dated: 8 June 2021

# **EDGWARE AND HENDON REFORM SYNAGOGUE**

## **STATEMENT OF COUNCIL MEMBERS' RESPONSIBILITIES**

***FOR THE YEAR ENDED 31 DECEMBER 2020***

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The Council, who are also the directors of Edgware and Hendon Reform Synagogue for the purpose of company law, are responsible for preparing the Council Members' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company Law requires the Council to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the synagogue and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

In preparing these financial statements, the Council are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the synagogue will continue in operation.

The Council are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the synagogue and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the synagogue and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Council are responsible for the maintenance and integrity of the charity and financial information included on the synagogue's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

# EDGWARE AND HENDON REFORM SYNAGOGUE

## INDEPENDENT AUDITOR'S REPORT

### TO THE COUNCIL OF EDGWARE AND HENDON REFORM SYNAGOGUE

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#### Opinion

We have audited the financial statements of Edgware and Hendon Reform Synagogue (the 'synagogue') for the year ended 31 December 2020 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and the notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 December 2020 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

#### Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the synagogue in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

#### Conclusions relating to going concern

In auditing the financial statements, we have concluded that the Council members' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the synagogue's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the Council with respect to going concern are described in the relevant sections of this report.

#### Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The Council are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

# EDGWARE AND HENDON REFORM SYNAGOGUE

## INDEPENDENT AUDITOR'S REPORT (CONTINUED)

### TO THE COUNCIL OF EDGWARE AND HENDON REFORM SYNAGOGUE

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#### **Opinions on other matters prescribed by the Companies Act 2006**

In our opinion, based on the work undertaken in the course of our audit:

- the information given in the Council members' report, which includes the directors' report prepared for the purposes of company law, for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the directors' report included within the Council members' report has been prepared in accordance with applicable legal requirements.

#### **Matters on which we are required to report by exception**

In the light of the knowledge and understanding of the synagogue and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' report included within the Council members' report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.
- 

#### **Responsibilities of Council**

As explained more fully in the statement of Council members' responsibilities, the Council, who are also the directors of the synagogue for the purpose of company law, are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the Council determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, the Council are responsible for assessing the synagogue's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Council either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

#### **Auditor's responsibilities for the audit of the financial statements**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below.

Our audit procedures were primarily directed towards testing the accounting systems in operation which we have based our assessment of the financial statements for the year ended 31 December 2020.

We planned our audit so that we have a reasonable expectation of detecting material misstatements in the financial statements resulting from irregularities, fraud or non-compliance with law or regulations.

#### **Extent to which the audit was considered capable of detecting irregularities, including fraud**

In identifying and assessing risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, our procedures included the following:

# EDGWARE AND HENDON REFORM SYNAGOGUE

## INDEPENDENT AUDITOR'S REPORT (CONTINUED)

### TO THE COUNCIL OF EDGWARE AND HENDON REFORM SYNAGOGUE

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- The engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations.
- Enquiring of management of whether they are aware of any non-compliance with laws and regulations.
- Enquiring of management whether they have knowledge of any actual, suspected or alleged fraud.
- Enquiring of management their internal controls established to mitigate risk related to fraud or non-compliance with laws and regulations.
- Discussions amongst the engagement team on how and where fraud might occur in the financial statements and any potential indicators of fraud. As part of this discussion, we identified potential for fraud in the following areas; posting of unusual journals.
- Obtaining understanding of the legal and regulatory framework the company operates in focusing on those laws and regulations that had a direct effect on the financial statements or that had a fundamental effect on the operations. The key laws and regulations we considered in this context included UK Companies Act, tax legislation, data protection, anti-bribery, employment and health and safety.

#### **Audit response to risks identified**

##### ***Fraud due to management override***

To address the risk of fraud through management bias and override of controls, we:

- Performed analytical procedures to identify any unusual or unexpected relationships.
- Audited the risk of management override of controls, including through testing journal entries for appropriateness
- Assessed whether judgements and assumptions made in determining the accounting estimates set out in note 2 were indicative of potential bias; and
- Investigated the rationale behind significant or unusual transactions.

##### ***Irregularities and non-compliance with laws and regulations***

In response to the risk of irregularities and non compliance with laws and regulations, we designed procedures which included, but are not limited to:

- Agreeing financial statements disclosures to underlying supporting documentation.
- Reviewing minutes of meetings of those charged with governance.
- Enquiring of management as to actual and potential litigation claims.
- Reviewing correspondence with HMRC.

The test nature and other inherent limitations of an audit, together with the inherent limitations of any accounting and internal control system, mean that there is an unavoidable risk that even some material misstatements in respect of irregularities may remain undiscovered even though the audit is properly planned and performed in accordance with ISAs (UK). Furthermore, the more removed that laws and regulations are from financial transactions, the less likely that we would become aware of non-compliance.

Our examination should therefore not be relied upon to disclose all such material misstatements or frauds, errors or instances of non-compliance that might exist. The responsibility for safeguarding the assets of the charity and for the prevention and detection of fraud, error and non-compliance with law or regulations rests with the trustees.

We planned our audit so that we have a reasonable expectation of detecting material misstatements in the financial statements resulting from irregularities, fraud or non-compliance with law or regulations.

# **EDGWARE AND HENDON REFORM SYNAGOGUE**

## **INDEPENDENT AUDITOR'S REPORT (CONTINUED)**

### **TO THE COUNCIL OF EDGWARE AND HENDON REFORM SYNAGOGUE**

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#### **Use of our report**

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

**Stephen Coleman ACA (Senior Statutory Auditor)**  
**for and on behalf of Gerald Edelman**

8 June 2021

**Chartered Accountants**  
**Statutory Auditor**

73 Cornhill  
London  
EC3V 3QQ

# EDGWARE AND HENDON REFORM SYNAGOGUE

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

**FOR THE YEAR ENDED 31 DECEMBER 2020**

		Unrestricted funds general 2020 £	Unrestricted funds designated 2020 £	Restricted funds 2020 £	Total 2020 £	Total 2019 £
	Notes					
<b>Income from:</b>						
Donations and legacies	3	1,308,709	50,066	36,707	1,395,482	1,284,127
Charitable activities	4	197,123	-	-	197,123	307,944
Other trading activities	5	57,634	-	-	57,634	73,000
Investments	6	21,354	183,918	-	205,272	177,453
Other income	7	6,812	-	-	6,812	-
<b>Total income</b>		<b>1,591,632</b>	<b>233,984</b>	<b>36,707</b>	<b>1,862,323</b>	<b>1,842,524</b>
<b>Expenditure on:</b>						
Raising funds	8	195,096	-	-	195,096	188,225
Charitable activities	9	1,594,569	-	26,475	1,621,044	1,749,062
Provision	17	-	-	-	-	(117,226)
<b>Total expenditure</b>		<b>1,789,665</b>	<b>-</b>	<b>26,475</b>	<b>1,816,140</b>	<b>1,820,061</b>
<b>Net income before investment returns</b>		<b>(198,033)</b>	<b>233,984</b>	<b>10,232</b>	<b>46,183</b>	<b>22,463</b>
Net gains on investments	18	8,846	100,036	-	108,882	447,990
<b>Net (outgoing)/incoming resources before transfers</b>		<b>(189,187)</b>	<b>334,020</b>	<b>10,232</b>	<b>155,065</b>	<b>470,453</b>
Gross transfers between funds		220,000	(210,000)	(10,000)	-	-
<b>Net movement in funds</b>		<b>30,813</b>	<b>124,020</b>	<b>232</b>	<b>155,065</b>	<b>470,453</b>
Fund balances at 1 January 2020		8,009,638	5,059,234	243,351	13,312,223	12,841,770
<b>Fund balances at 31 December 2020</b>		<b>8,040,451</b>	<b>5,183,254</b>	<b>243,583</b>	<b>13,467,288</b>	<b>13,312,223</b>

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.



# EDGWARE AND HENDON REFORM SYNAGOGUE

## BALANCE SHEET

AS AT 31 DECEMBER 2020

	Notes	2020 £	£	2019 £	£
<b>Fixed assets</b>					
Tangible assets	19	7,567,882		7,526,793	
Investments	20	5,536,174		5,632,452	
			13,104,056		13,159,245
<b>Current assets</b>					
Debtors	22	160,548		339,318	
Cash at bank and in hand		652,956		195,099	
			813,504		534,417
<b>Creditors: amounts falling due within one year</b>	23	(450,272)		(356,487)	
Net current assets			363,232		177,930
<b>Total assets less current liabilities</b>			13,467,288		13,337,175
<b>Provisions for liabilities</b>			-		(24,952)
<b>Net assets</b>			13,467,288		13,312,223
<b>Income funds</b>					
Restricted funds	26	243,583		243,351	
Unrestricted funds - designated	27	5,183,254		5,059,234	
Unrestricted funds - general		8,040,451		8,009,638	
			13,467,288		13,312,223

The financial statements were approved by the Council on 8 June 2021

Janet Brand - chairman  
Trustee

Michael Lerman - joint honorary treasurer  
Trustee

Company Registration No. 10622971

# EDGWARE AND HENDON REFORM SYNAGOGUE

## STATEMENT OF CASH FLOWS

**FOR THE YEAR ENDED 31 DECEMBER 2020**

	Notes	2020 £	£	2019 £	£
<b>Cash flows from operating activities</b>					
Cash generated from/(absorbed by) operations	30		111,454		(286,476)
<b>Investing activities</b>					
Purchase of tangible fixed assets		(64,364)		(77,129)	
Proceeds on disposal of tangible fixed assets		335		5,335	
Payment into investments funds		(4,840)		-	
Receipts from investment funds		414,756		164,410	
Interest received		516		31,703	
<b>Net cash generated from investing activities</b>			346,403		124,319
<b>Net increase/(decrease) in cash and cash equivalents</b>			457,857		(162,157)
Cash and cash equivalents at beginning of year			195,099		357,256
<b>Cash and cash equivalents at end of year</b>			652,956		195,099

# EDGWARE AND HENDON REFORM SYNAGOGUE

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2020

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### 1 Accounting policies

#### Charity information

Edgware and Hendon Reform Synagogue is a private company limited by guarantee incorporated in England and Wales. The registered office is 118 Stonegrove, Edgware, HA8 8AB.

#### 1.1 Accounting convention

The financial statements have been prepared in accordance with the synagogue's governing document, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)". The synagogue is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the synagogue. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, modified to include freehold property, at fair value following the merger of Edgware Reform Synagogue and Hendon Reform Synagogue and certain financial instruments at fair value. The principal accounting policies adopted are set out below.

#### 1.2 Going concern

At the time of approving the financial statements, the Council have a reasonable expectation that the synagogue has adequate resources to continue in operational existence for the foreseeable future. The company hold good cash reserves to help shelter the impact of the current coronavirus pandemic. Thus the Council continue to adopt the going concern basis of accounting in preparing the financial statements.

#### 1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the Council in furtherance of their charitable objectives.

Designated funds comprise funds which have been set aside at the discretion of the Council for specific purposes. The purposes and uses of the designated funds are set out in the notes to the financial statements.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

#### 1.4 Income

Income is recognised when the synagogue is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the synagogue has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

# EDGWARE AND HENDON REFORM SYNAGOGUE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2020

---

### 1 Accounting policies

(Continued)

Legacies are recognised at the earlier of the date on which the synagogue is aware probate has been granted, the estate has been finalised and notification has been made by the executors to the synagogue that a distribution will be made, or when a distribution is received from the estate.

Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably and the synagogue has been notified of the executor's intention to make a distribution. When legacies have been notified to the synagogue or the synagogue is aware of the granting of probate but the criteria for income recognition have not been met, the legacy is treated as a contingent asset.

There is no reliable measurement basis for the contribution of general volunteers and so such contributions are not included as income in the synagogue's accounts.

Income from grants is recognised at fair value when the charity has entitlement after any performance conditions have been met, it is probable that the income will be received and the amount can be measured reliably. If entitlement is not met then these amounts are deferred

Deferred income represents membership subscriptions received in advance and nursery school and other fees for services that have not been substantially completed at the year end.

Membership subscriptions are recognised as incoming resources when receivable, except when incapable of financial measurement.

All other income is included in the accounts on an accruals basis.

Investment income includes dividends and interest. Where it is not practicable to identify investment management costs incurred within a scheme with reasonable accuracy the investment income is reported net of these costs. Income is included when the amount can be measured reliably. Interest income is recognised using the effective interest method and dividend and rental income is recognised when the synagogue's right to receive payment is established

Income tax recoverable has been included to the extent that it arises on gift aided subscriptions and donations received in the year.

# EDGWARE AND HENDON REFORM SYNAGOGUE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

**FOR THE YEAR ENDED 31 DECEMBER 2020**

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### **1 Accounting policies**

**(Continued)**

#### **1.5 Expenditure**

Basic financial liabilities, including creditors are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the synagogue to that expenditure, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

Expenditure is accounted for on the accruals basis. The synagogue is not registered for VAT and accordingly expenditure includes irrecoverable VAT which is charged against the expenditure heading for which it was incurred.

Expenditure on raising funds include the costs incurred by the synagogue in generating membership subscriptions and voluntary income including donations and legacies and on fundraising and other activities to raise funds. Costs relating to the management of investments are also included.

Expenditure on charitable activities comprise the resources applied by the synagogue in meeting its charitable objectives. Such costs include the direct costs of the charitable activities together with those support costs incurred that enable these activities to be undertaken.

Support costs include central functions that assist the work of the synagogue but do not directly undertake charitable activities. They have been differentiated between governance costs and other support costs. Governance costs comprise all costs involving the public accountability of the charity and its compliance with regulation and good practice. These costs include costs related to statutory audit and legal fees together with an apportionment of salaries and other overheads.

Staff costs have been allocated by the time spent and other costs have been allocated to activity cost categories on a basis consistent with the use of resources.

#### **1.6 Tangible fixed assets**

Tangible fixed assets costing £300 or more are initially measured at cost or where original cost is not ascertainable, at valuation at the date such assets were first capitalised and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Freehold land and buildings	Nil
Furniture, fixtures and fittings	10% on the written down value
Office and IT equipment	20% on the written down value
Motor vehicles	25% on the written down value
Religious artefacts	Nil

# EDGWARE AND HENDON REFORM SYNAGOGUE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2020

---

### 1 Accounting policies

(Continued)

Freehold land and buildings are not depreciated given the continual maintenance of the buildings to ensure that they remain in sound state of repair. The Council considers that the residual value at the end of its useful economic life will not be less than its present carrying value.

Religious artefacts which have been held for many years comprise scrolls, silver and stained glass windows. The residual cost of such assets is considered to be their insured amount and so the depreciable amount is nil. Consequently, no depreciation is provided on such assets. The insurance value of religious artefacts is reviewed annually.

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in net income/(expenditure) for the year.

#### 1.7 Fixed asset investments

Fixed asset investments are initially measured at transaction price excluding transaction costs, and are subsequently measured at fair value at each reporting date. Changes in fair value are recognised in net income/(expenditure) for the year. Transaction costs are expensed as incurred.

#### 1.8 Impairment of fixed assets

At each reporting end date, the synagogue reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

#### 1.9 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

#### 1.10 Financial instruments

The synagogue has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the synagogue's balance sheet when the synagogue becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

#### **Basic financial assets**

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

# EDGWARE AND HENDON REFORM SYNAGOGUE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2020

---

### 1 Accounting policies

(Continued)

#### **Basic financial liabilities**

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

#### **Derecognition of financial liabilities**

Financial liabilities are derecognised when the synagogue's contractual obligations expire or are discharged or cancelled.

#### **1.11 Taxation**

As a registered charity the charitable company is exempt from taxation on its activities which fall within the scope of section 505(1) of the Taxes Act 1988 and section 252 of the Taxation of Chargeable Gains Act 1992.

#### **1.12 Provisions**

Provisions are recognised when the synagogue has a legal or constructive present obligation as a result of a past event, it is probable that the synagogue will be required to settle that obligation and a reliable estimate can be made of the amount of the obligation.

The amount recognised as a provision is the best estimate of the consideration required to settle the present obligation at the reporting end date, taking into account the risks and uncertainties surrounding the obligation. Where the effect of the time value of money is material, the amount expected to be required to settle the obligation is recognised at present value. When a provision is measured at present value, the unwinding of the discount is recognised as a finance cost in net income/(expenditure) in the period in which it arises.

#### **1.13 Employee benefits**

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the synagogue is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

#### **1.14 Retirement benefits**

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

#### **1.15 Leases**

Rentals payable under operating leases, including any lease incentives received, are charged as an expense on a straight line basis over the term of the relevant lease.

# EDGWARE AND HENDON REFORM SYNAGOGUE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

**FOR THE YEAR ENDED 31 DECEMBER 2020**

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### **2 Critical accounting estimates and judgements**

In the application of the synagogue's accounting policies, the Council are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

#### **Key sources of estimation uncertainty**

The key assumptions concerning the future and other key sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year include:

#### **Religious artefacts**

It was not practical to hire professional valuers to determine the fair value of the above fixed assets. The trustees estimated the fair value of these assets by estimating what is the amount for which an asset can be exchanged between knowledgeable willing parties in an arm's length transaction



# EDGWARE AND HENDON REFORM SYNAGOGUE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2020

3 Donations and legacies	Unrestricted funds		Unrestricted funds designated		Restricted funds		Total		Unrestricted funds general		Unrestricted funds designated		Restricted funds		Total	
	2020	£	2020	£	2020	£	2020	£	2019	£	2019	£	2019	£	2019	£
Donations and gifts	11,177		-		36,707		47,884		15,902		-		39,081		54,983	
Legacies receivable	3,500		-		-		3,500		-		-		5,000		5,000	
Coronavirus job retention grant	68,719		-		-		68,719		-		-		-		-	
Membership subscriptions	1,158,253		50,066		-		1,208,319		1,093,508		48,015		-		1,141,523	
Government grant for security	67,060		-		-		67,060		82,621		-		-		82,621	
	1,308,709		50,066		36,707		1,395,482		1,192,031		48,015		44,081		1,284,127	
<b>Donations and gifts</b>																
Other	11,177		-		36,707		47,884		15,902		-		39,081		54,983	
	11,177		-		36,707		47,884		15,902		-		39,081		54,983	

# EDGWARE AND HENDON REFORM SYNAGOGUE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 DECEMBER 2020

4 Charitable activities	Services and festivals		Education		Community services and support		Total 2020		Services and festivals		Education		Community services and support		Total 2019	
	2020	£	2020	£	2020	£		£	2019	£	2019	£	2019	£	2019	£
Nursery school fees, education fees, weddings, kiddushim and charges for other charitable activities	3,818		191,155		2,150		197,123		26,321		252,257		29,366		307,944	

# EDGWARE AND HENDON REFORM SYNAGOGUE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2020

### 5 Other trading activities

	<b>Unrestricted funds general 2020 £</b>	<b>Unrestricted funds general 2019 £</b>
Hire of premises and Jewish Day Centre contribution	50,197	58,312
Income from yoga, bridge club and other activities	7,437	14,688
	<u>57,634</u>	<u>73,000</u>
Other trading activities	<u>57,634</u>	<u>73,000</u>

### 6 Investments

	<b>Unrestricted funds general 2020 £</b>	<b>Unrestricted funds designated 2020 £</b>	<b>Total 2020 £</b>	<b>Unrestricted funds general 2019 £</b>	<b>Unrestricted funds designated 2019 £</b>	<b>Total 2019 £</b>
Income from listed investments	20,838	183,918	204,756	8,776	136,974	145,750
Interest receivable	516	-	516	1,729	29,974	31,703
	<u>21,354</u>	<u>183,918</u>	<u>205,272</u>	<u>10,505</u>	<u>166,948</u>	<u>177,453</u>

### 7 Other income

	<b>Unrestricted funds general 2020 £</b>	<b>Total 2019 £</b>
Lottery and sundry income	<u>6,812</u>	<u>-</u>

# EDGWARE AND HENDON REFORM SYNAGOGUE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2020

### 8 Raising funds

	Unrestricted funds general 2020 £	Unrestricted funds general 2019 £
<u>Fundraising and publicity</u>		
Other fundraising costs	732	3,371
Staff costs	42,689	39,726
Support costs (see note 12)	119,397	115,759
Governance costs	14,419	9,811
	<hr/>	<hr/>
Fundraising and publicity	177,237	168,667
<u>Trading costs</u>		
Other trading activities	3,204	4,811
<u>Investment management</u>	14,655	14,747
	<hr/>	<hr/>
	195,096	188,225
	<hr/>	<hr/>

# EDGWARE AND HENDON REFORM SYNAGOGUE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2020

9 Charitable activities	Services and festivals		Education		Community services and support		Total 2020		Services and festivals		Education		Community services and support		Total 2019	
	2020	£	2020	£	2020	£	£	£	2019	£	2019	£	2019	£	2019	£
Staff costs	146,536		352,470		194,871		693,877		158,237		345,082		206,208		709,527	
Burial costs	207,874		-		-		207,874		150,593		-		-		150,593	
Other expenditure	20,109		30,497		9,262		59,868		37,573		43,847		49,096		130,516	
Reform Judaism subscription	-		-		94,302		94,302		-		-		148,327		148,327	
Choir costs	-		-		-		-		12,848		-		-		12,848	
	374,519		382,967		298,435		1,055,921		359,251		388,929		403,631		1,151,811	
Grant funding of activities (see note 11)	-		-		22,479		22,479		-		-		29,960		29,960	
Share of support costs (see note 12)	223,268		176,379		99,741		499,388		247,196		191,683		98,979		537,858	
Share of governance costs (see note 12)	15,139		10,814		17,303		43,256		11,067		8,889		9,477		29,433	
	612,926		570,160		437,958		1,621,044		617,514		589,501		542,047		1,749,062	
<b>Analysis by fund</b>																
Unrestricted funds - general	608,730		570,160		415,679		1,594,569		616,914		589,501		513,590		1,720,005	
Restricted funds	4,196		-		22,279		26,475		600		-		28,457		29,057	
	612,926		570,160		437,958		1,621,044		617,514		589,501		542,047		1,749,062	

# EDGWARE AND HENDON REFORM SYNAGOGUE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2020

### 10 Description of charitable activities

#### Services and festivals

Services and festivals comprise the performance of services and kiddushim at the synagogue on the Sabbath, High Holydays, and other religious festivals the performance of wedding ceremonies and bar and batmitzvahs, the arrangement of funerals and the performance of funeral services.

#### Education

Education comprises the operation of a nursery school, religious education for children leading to bar/batmitzvahs and adult education.

#### Community services and support

Community services and support comprise youth activities, welfare and activities in the wider community. The synagogue is a member of the Movement for Reform Judaism which is Reform Judaism's umbrella organisation and the subscription is paid to further the Movement's aims which are:

to provide and foster inspiring leadership, both rabbinic and lay  
to develop and support its communities and members in every aspect of synagogue life  
to promote Reform values and practices in the wider world  
to help people expand their Judaism into a life-long commitment through education and transformative events  
to inspire Reform values in young people through its youth movement and student initiatives  
to celebrate communities' achievements, sharing innovative ideas and best practice

### 11 Grants payable

	<b>Community services and support 2020 £</b>	<b>Community services and support 2019 £</b>
Grants to institutions:		
Distribution of High Holyday appeal	20,482	25,817
Other grants	1,997	4,143
	<u>22,479</u>	<u>29,960</u>

-

# EDGWARE AND HENDON REFORM SYNAGOGUE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2020

### 12 Support costs

	Support costs £	Governance costs £	2020 £	Support costs £	Governance costs £	2019 £
Staff costs	323,652	11,515	335,167	277,518	20,411	297,929
Depreciation	20,646	2,294	22,940	14,923	1,658	16,581
Operating lease charges	5,854	650	6,504	7,677	853	8,530
Security costs	77,265	780	78,045	102,429	1,035	103,464
Premises support costs	114,125	746	114,871	153,176	1,547	154,723
Administrative support costs	77,243	8,583	85,826	97,894	10,877	108,771
Audit fees	-	32,700	32,700	-	15,300	15,300
Merger costs (overprovision)	-	-	-	-	(12,844)	(12,844)
Trustees' indemnity insurance	-	407	407	-	407	407
	<u>618,785</u>	<u>57,675</u>	<u>676,460</u>	<u>653,617</u>	<u>39,244</u>	<u>692,861</u>
Analysed between						
Fundraising	119,397	14,419	133,816	115,759	9,811	125,570
Charitable activities	499,388	43,256	542,644	537,858	29,433	567,291
	<u>618,785</u>	<u>57,675</u>	<u>676,460</u>	<u>653,617</u>	<u>39,244</u>	<u>692,861</u>

### 13 Auditor's remuneration

The analysis of auditor's remuneration is as follows:

Fees payable to the synagogue's auditor and associates:	2020 £	2019 £
Audit of the synagogue's annual accounts	<u>32,700</u>	<u>15,300</u>

### 14 Council

None of the Council (or any persons connected with them) received any remuneration or benefits from the synagogue during the year. During the year, expenses amounting to £544 incurred on kiddushim costs (2019: £3,005) were reimbursed to a Council member. No other expenses were paid to the remaining Council members in the year.

# EDGWARE AND HENDON REFORM SYNAGOGUE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2020

### 15 Employees

#### Number of employees

The average monthly number of employees during the year was:

	2020 Number	2019 Number
Services and festivals	15	13
Education & nursery	33	33
Rabbinic	3	4
Youth work	3	3
Caretaking	5	3
Community & welfare	2	1
Marketing	1	1
Administrative	9	5
	<u>71</u>	<u>63</u>

The full time equivalent numbers for the year was:

Services and festivals	2	2
Education & nursery	8	9
Rabbinic	3	4
Youth work	1	1
Caretaking	5	3
Community & welfare	1	1
Marketing	1	1
Administrative	7	5
	<u>28</u>	<u>26</u>

#### Employment costs

	2020 £	2019 £
Wages and salaries	976,107	964,821
Social security costs	69,642	76,749
Other pension costs	37,499	26,023
	<u>1,083,248</u>	<u>1,067,593</u>

The number of employees whose annual remuneration was £60,000 or more were:

	2020 Number	2019 Number
£90,000 - £100,000	-	1
£100,001 - £110,000	-	1
£150,001 - £160,000	1	-



# EDGWARE AND HENDON REFORM SYNAGOGUE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2020

### 16 Retirement benefit schemes

#### Defined contribution schemes

The synagogue operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the synagogue in an independently administered fund.

The charge to profit or loss in respect of defined contribution schemes was £37,499 (2019 - £26,023).

### 17 Provision

	Unrestricted funds general 2020	Unrestricted funds general 2019
Provision for care costs	24,952	37,822
Utilisation of provision for care costs	(24,952)	(37,822)
Provision for care costs no longer required	-	(117,226)
	<u>-</u>	<u>(117,226)</u>

### 18 Net gains/(losses) on investments

	Unrestricted funds general 2020 £	Unrestricted funds designated 2020 £	Total 2020 £	Unrestricted funds general 2019 £	Unrestricted funds designated 2019 £	Total 2019 £
Revaluation of investments	11,335	100,036	111,371	26,974	421,016	447,990
Gain/(loss) on sale of investments	(2,489)	-	(2,489)	-	-	-
	<u>8,846</u>	<u>100,036</u>	<u>108,882</u>	<u>26,974</u>	<u>421,016</u>	<u>447,990</u>

# EDGWARE AND HENDON REFORM SYNAGOGUE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 DECEMBER 2020

19	Tangible fixed assets	Freehold land and buildings	Furniture, fixtures and fittings	Office and IT Motor vehicles equipment	Religious artefacts	Total
		£	£	£	£	£
	<b>Cost or valuation</b>					
	At 1 January 2020	7,100,000	185,239	17,234	682	7,550,411
	Additions	-	26,854	20,253	-	64,364
	Disposals	-	-	-	(682)	(682)
	At 31 December 2020	7,100,000	212,093	37,487	264,513	7,614,093
	<b>Depreciation and impairment</b>					
	At 1 January 2020	-	21,505	1,814	299	23,618
	Depreciation charged in the year	-	18,059	4,833	48	22,940
	Eliminated in respect of disposals	-	-	-	(347)	(347)
	At 31 December 2020	-	39,564	6,647	-	46,211
	<b>Carrying amount</b>					
	At 31 December 2020	7,100,000	172,529	30,840	-	7,567,882
	At 31 December 2019	7,100,000	163,734	15,420	383	7,526,793

# EDGWARE AND HENDON REFORM SYNAGOGUE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2020

### 20 Fixed asset investments

	Listed investments £
<b>Cost or valuation</b>	
At 1 January 2020	5,632,452
Additions	4,841
Valuation changes	111,371
Increase in cash	318,532
Disposals	(531,022)
	<hr/>
At 31 December 2020	5,536,174
	<hr/>
<b>Carrying amount</b>	
At 31 December 2020	5,536,174
	<hr/> <hr/>
At 31 December 2019	5,632,452
	<hr/> <hr/>

	2020 £	2019 £
Investments at fair value comprise:		
Multi-asset funds	4,618,037	4,633,558
Equities	-	274,270
OEICs and unit trusts	454,159	426,164
Cash	463,978	298,460
	<hr/>	<hr/>
	5,536,174	5,632,452
	<hr/> <hr/>	<hr/> <hr/>

#### Fixed asset investments revalued

The above fund consist of listed investments. The fair value is determined by reference to the quoted stock market price at the balance sheet date. The book cost amounts to £ 4,875,646 (2019: £5,370,071)

### 21 Financial instruments

	2020 £	2019 £
<b>Carrying amount of financial assets</b>		
Instruments measured at fair value through profit or loss	5,536,174	5,632,452
	<hr/> <hr/>	<hr/> <hr/>

# EDGWARE AND HENDON REFORM SYNAGOGUE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2020

### 22 Debtors

	2020 £	2019 £
<b>Amounts falling due within one year:</b>		
Amounts owed by related undertakings	38,450	64,154
Other debtors	111,586	265,684
Prepayments and accrued income	10,512	9,480
	<u>160,548</u>	<u>339,318</u>

### 23 Creditors: amounts falling due within one year

	Notes	2020 £	2019 £
Other taxation and social security		12,882	8,054
Deferred income	25	188,728	122,705
Trade creditors		89,655	78,444
Other creditors		78,006	111,772
Accruals and deferred income		81,001	35,512
		<u>450,272</u>	<u>356,487</u>

### 24 Provisions for liabilities

	2020 £	2019 £
Provision for care costs	-	24,952
		<u>£</u>
At 1 January 2020		24,952
Additional provisions in the year		-
Utilisation of provision		(24,952)
At 31 December 2020		<u>-</u>

### 25 Deferred income

	2020 £	2019 £
Subscriptions paid in advance	<u>188,728</u>	<u>122,705</u>

# EDGWARE AND HENDON REFORM SYNAGOGUE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2020

### 26 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Balance at 1 January 2020	Movement in funds			Balance at 31 December 2020
	£	Income £	Expenditure £	Transfers £	£
Hendon Reform Synagogue Educational Fund	68,916	-	(172)	-	68,744
High holyday appeal	48,609	34,381	(20,482)	(36,855)	25,653
Benevolent fund	14,708	-	-	-	14,708
General charities fund	14,475	-	-	-	14,475
Hardship fund	10,287	-	-	-	10,287
Youth fund	9,565	-	-	-	9,565
Equipment for disabled fund	8,876	-	-	-	8,876
Member's support fund	8,600	-	-	-	8,600
Jack Petchey award for education fund	8,794	-	-	-	8,794
overseas Jewish communities including Odessa and Belarus	7,137	616	-	-	7,753
Prayer book fund	11,316	-	-	-	11,316
Sifre Torah project and other religious artefacts	4,290	-	(3,180)	-	1,110
Nursery school physical development and education	4,129	-	-	-	4,129
Restricted funds for synagogue purposes	9,862	-	(1,016)	(30)	8,816
Other registered charities funds	2,328	-	-	30	2,358
Legacies	10,000	-	-	(10,000)	-
Education	450	-	-	-	450
Community Needs Funds	1,009	1,710	(1,625)	36,855	37,949
	<u>243,351</u>	<u>36,707</u>	<u>(26,475)</u>	<u>(10,000)</u>	<u>243,583</u>

The restricted funds comprise income donated to the synagogue by donors to be used for specific purposes in accordance with such donors' wishes. The High Holy Day appeal comprises donations received from donors who specify which charity they would like to benefit from their donation from a list provided by the synagogue. At the balance sheet date restricted funds amounted to £243,583.

The transfer between funds relates to donations received in previous year which had no restrictions.

# EDGWARE AND HENDON REFORM SYNAGOGUE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 DECEMBER 2020

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#### 27 Unrestricted funds - designated

The income funds of the charity include a designated fund, the special projects fund. The source of the fund is entirely from the proceeds of the sale of HRS's former premises and the Council set aside this fund aside out of unrestricted funds for specific projects, for example major building work.

	Movement in funds				Balance at 31 December 2020
	Balance at 1 January 2020	Incoming resources	Transfers	Net gain on investments	
	£	£	£	£	£
Special projects funds	5,059,234	233,984	(210,000)	100,036	5,183,254

A transfer of £Nil (2019: £66,576) was made to the general fund in respect of capital expenditure incurred on alterations and improvements bringing the total incurred to date on alterations, improvements and refurbishments to approximately £230,000. In addition a further £210,000 (2019: £230,000) has been transferred to the general fund to bring free reserves to an adequate level.

# EDGWARE AND HENDON REFORM SYNAGOGUE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 DECEMBER 2020

28	Analysis of net assets between funds	Unrestricted funds	Designated funds	Restricted funds	Total	Unrestricted funds	Designated funds	Restricted funds	Total
		2020	2020	2020	2020	2019	2019	2019	2019
		£	£	£	£	£	£	£	£
	Fund balances at 31 December 2020 are represented by:								
	Tangible assets	7,567,882	-	-	7,567,882	7,526,793	-	-	7,526,793
	Investments	352,920	5,183,254	-	5,536,174	573,218	5,059,234	-	5,632,452
	Current assets/(liabilities)	119,649	-	243,583	363,232	(65,421)	-	243,351	177,930
	Provisions	-	-	-	-	(24,952)	-	-	(24,952)
		8,040,451	5,183,254	243,583	13,467,288	8,009,638	5,059,234	243,351	13,312,223

# EDGWARE AND HENDON REFORM SYNAGOGUE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2020

### 29 Related party transactions

#### Remuneration of key management personnel

The remuneration of key management personnel is as follows.

	2020 £	2019 £
Aggregate compensation	215,041	258,673

The Council consider its key management personnel during the period were Rabbi Goldsmith and Perry Newton (community director) to whom the trustees have delegated significant authority and responsibility in the day-to-day running of the synagogue. In 2019, key management personnel also included Senior Rabbi Smith and Senior Rabbi Katz. In addition to the above, during the year a death in service exgratia payment of £30,000 was made to the widow of a rabbi who passed away.

#### Transactions with related parties

During the year an amount of £1,150 (2019: £655) was paid to a close family member of a trustee for services provided to the charity.

The following amounts were outstanding at the reporting end date:

	Amounts owed by related parties	
	2020 £	2019 £
Edgware and District Reform Synagogue	37,641	63,359
Hendon Reform Synagogue	808	795
	38,449	64,154



# EDGWARE AND HENDON REFORM SYNAGOGUE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2020

30	Cash generated from operations	2020 £	2019 £
	Surplus for the year	155,065	470,453
	Adjustments for:		
	Investment income recognised in statement of financial activities	(205,272)	(177,453)
	Gain on disposal of tangible fixed assets	-	(86)
	Loss on disposal of investments	2,489	-
	Fair value gains on investments	(111,371)	(447,990)
	Depreciation and impairment of tangible fixed assets	22,940	16,667
	Movements in working capital:		
	Decrease in debtors	178,770	11,855
	Increase/(decrease) in creditors	27,762	(2,513)
	Decrease in provisions	(24,952)	(155,048)
	Increase/(decrease) in deferred income	66,023	(2,361)
	<b>Cash generated from/(absorbed by) operations</b>	<b>111,454</b>	<b>(286,476)</b>
31	<b>Analysis of changes in net funds</b>		
	The synagogue had no debt during the year.		